



3013 (02-09-04)

ANNUAL REPORT

OF

Name: ALGOMA UTILITY COMMISSIONPrincipal Office: 1407 FLORA AVENUE
ALGOMA, WI 54201-1796For the Year Ended: DECEMBER 31, 2001**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NANCY E. JOHNSON of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/15/2002
(Signature of person responsible for accounts)	(Date)

OFFICE MANAGER/ACCOUNTANT
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALGOMA UTILITY COMMISSION**Utility Address:** 1407 FLORA AVENUE
ALGOMA, WI 54201-1796**When was utility organized?** 1/1/1903**Report any change in name:** D/B/A: ALGOMA UTILITIES**Effective Date:** 11/1/1999**Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS NANCY E JOHNSON**Title:** OFFICE MANAGER/ACCOUNTANT**Office Address:**1407 FLORA AVENUE
ALGOMA, WI 54201-1796**Telephone:** (920) 487 - 5556**Fax Number:** (920) 487 - 5559**E-mail Address:** njohnson@wppisys.org

President, chairman, or head of utility commission/board or committee:

Name: GUY HAASCH**Title:** PRESIDENT**Office Address:**413 HIGHVIEW CT.
ALGOMA, WI 54201**Telephone:** (920) 487 - 3895**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: PAUL DENIS**Title:** CPA**Office Address:** SCHENCK & ASSOCIATES SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** denisp@schencksolutions.com**Date of most recent audit report:** 3/15/2002**Period covered by most recent audit:** 01/01/01 - 12/31/01

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JAMES L LECLOUX JR**Title:** GENERAL MANAGER**Office Address:**1407 FLORA AVENUE
ALGOMA, WI 54201-1796**Telephone:** (920) 487 - 5556**Fax Number:** (920) 487 - 5559**E-mail Address:** jlecloux@wppisys.org

Name of utility commission/committee: ALGOMA UTILITY COMMISSION

Names of members of utility commission/committee:

MR JOHN ALLAN GROESSL, SECRETARY/TREASURER

MR GUY HAASCH, PRESIDENT

MR BOB HAFEMAN, DIRECTOR

MR DAVID MEYER, VICE PRESIDENT

MR KENNETH TAYLOR, CITY COUNCIL REPRESENTATIVE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,178,955	3,098,279	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,400,594	2,373,741	2
Depreciation Expense (403)	225,806	199,050	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	179,992	160,862	5
Total Operating Expenses	2,806,392	2,733,653	
Net Operating Income	372,563	364,626	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	372,563	364,626	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(974)	(1,799)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,379	41,428	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	40,405	39,629	
Total Income	412,968	404,255	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	412,968	404,255	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	56,222	42,881	17
Other Interest Expense (431)	51,240	369	18
Interest Charged to Construction--Cr. (432)	51,009	0	19
Total Interest Charges	56,453	43,250	
Net Income	356,515	361,005	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,726,933	3,376,134	20
Balance Transferred from Income (433)	356,515	361,005	21
Miscellaneous Credits to Surplus (434)	0	973	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,117	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	21,921	10,062	25
Total Unappropriated Earned Surplus End of Year (216)	4,061,527	3,726,933	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
F & M BANK CHECKING	1,236	5
NORTHSHORE PORTFOLIO	4,397	6
NORTHSHORE BUSINESS MONEY MANAGER	3,934	7
NORTHSHORE STATEMENT SAVINGS	23	8
BAYLAKE MONEY MARKET	2,444	9
F & M SAVINGS	27,353	10
RESCO DIVIDEND	16	11
ATC DIVIDENDS	1,709	12
FINANCE CHARGES-MISC. ACCOUNTS RECEIVABLE	267	13
Total (Acct. 419):	41,379	
Miscellaneous Nonoperating Income (421):		
NONE		14
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		15
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		16
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		17
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		18
Total (Acct. 435)--Debit:	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		19
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
GRATIS LABOR, EQUIPMENT, SUPPLIES AND INVENTORY FOR CITY	21,921	20
Total (Acct. 439)--Debit:	21,921	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	778	5,342	0	0	6,120	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	298	204	0	0	502	2
Payroll	0	2,243	0	0	2,243	3
Materials	0	1,126	0	0	1,126	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
EQUIPMENT COSTS	0	865	0	0	865	6
PAYROLL CLEARING/ALLOCATION		2,358			2,358	7
Total costs and expenses	298	6,796	0	0	7,094	
Net income (or loss)	480	(1,454)	0	0	(974)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	509,472	2,669,483	0	0	3,178,955	1
Less: interdepartmental sales	0	9,458	0	0	9,458	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	117	300	0	0	417	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	509,355	2,659,725	0	0	3,169,080	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	124,908	11,878	136,786	1
Electric operating expenses	165,576	11,412	176,988	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	2,243	12	2,255	6
Other nonutility expenses	8,257	0	8,257	7
Water utility plant accounts	3,146	0	3,146	8
Electric utility plant accounts	34,867	0	34,867	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	1,896	0	1,896	13
Accum. prov. for depreciation of electric plant	3,947	0	3,947	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	23,302	(23,302)	0	18
All other accounts	0		0	19
Total Payroll	368,142	0	368,142	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	9,775,148	8,376,242	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,536,006	2,558,411	2
Net Utility Plant	7,239,142	5,817,831	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	7,239,142	5,817,831	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	98,665	0	8
Special Funds (125-128)	225,257	114,821	9
Total Other Property and Investments	323,922	114,821	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,896	17,249	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,082	411	12
Temporary Cash Investments (136)	628,915	746,374	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	333,097	299,964	15
Other Accounts Receivable (143)	174,766	148,006	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	145,472	131,741	19
Prepayments (165)	6,559	0	20
Interest and Dividends Receivable (171)	176	485	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,297,963	1,344,230	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	18,200	0	25
Total Deferred Debits	18,200	0	
Total Assets and Other Debits	8,879,227	7,276,882	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	333,712	314,406	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	4,061,527	3,726,933	28
Total Proprietary Capital	4,395,239	4,041,339	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,795,700	870,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,795,700	870,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	845,630	32
Accounts Payable (232)	311,055	370,415	33
Payables to Municipality (233)	118,919	129,154	34
Customer Deposits (235)	4,842	3,886	35
Taxes Accrued (236)	38,268	34,565	36
Interest Accrued (237)	16,932	3,458	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	6,917	6,298	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	496,933	1,393,406	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	29	43
Other Deferred Credits (253)	23,555	72,944	44
Total Deferred Credits	23,555	72,973	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,167,800	899,164	49
Total Liabilities and Other Credits	8,879,227	7,276,882	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	5,479,739	0	0	4,284,692	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	10,717	7
Total Utility Plant	5,479,739	0	0	4,295,409	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	950,602	0	0	1,585,404	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	13
Total Accumulated Provision	950,602	0	0	1,585,404	
Net Utility Plant	4,529,137	0	0	2,710,005	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,007,212	1,551,199			2,558,411	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	95,340	130,466			225,806	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,191				2,191	6
Accruals charged other						7
accounts (specify):						8
EQUIPMENT CLEARING	8,898	21,423			30,321	9
Salvage	875	16,032			16,907	10
Other credits (specify):						11
					0	12
Total credits	107,304	167,921	0	0	275,225	13
Debits during year						14
Book cost of plant retired	140,517	108,127			248,644	15
Cost of removal	23,397	3,947			27,344	16
Other debits (specify):						17
ADJUSTMENTS-SEE E-9		21,642			21,642	18
Total debits	163,914	133,716	0	0	297,630	19
Balance End of Year	950,602	1,585,404	0	0	2,536,006	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	123,902	0	123,902	111,142	3
Total Electric Utility					123,902	111,142	

Account	Total End of Year	Amount Prior Year	
Electric utility total	123,902	111,142	1
Water utility (154)	21,570	20,599	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	145,472	131,741	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	314,406	1
Changes during year (explain):		
CITY FUNDED WATER MAIN EXTENSION IN CITY INDUSTRIAL PARK	15,921	2
CITY FUNDED SECONDARY ELECTRIC EXT. FOR SEWER LIFT STATION	3,385	3
Balance end of year	333,712	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

Net amount of bonds outstanding December 31: 0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
WATER SYSTEM MORGAGE REVENUE BONDS	11/07/2001	11/07/2041	4.50%	2,180,700	1
CITY OF ALGOMA G.O. BONDS	06/15/1998	06/01/2018	4.89%	615,000	2
Total for Account 223				<u>2,795,700</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	34,565	1
Accruals:		
Charged water department expense	87,158	2
Charged electric department expense	100,198	3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	187,356	
Taxes paid during year:		
County, state and local taxes	152,173	6
Social Security taxes	27,773	7
PSC Remainder Assessment	3,707	8
Other (explain):		
NONE		9
Total payments and other debits	183,653	
Balance end of year	38,268	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
CITY OF ALGOMA WATER SYSTEM MORTGAGE BOND	0	14,518	0	14,518	2
CITY OF ALGOMA G.O. BONDS	3,458	41,704	42,748	2,414	3
Subtotal	3,458	56,222	42,748	16,932	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
INTEREST PAID ON CUTOMER DEPOSITS	0	231	231	0	5
INTERIEM FINANCING - RURAL WATER	0	51,009	51,009	0	6
Subtotal	0	51,240	51,240	0	
Total	3,458	107,462	93,988	16,932	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	677,753	221,411	0	0	0	899,164	1
Add credits during year:							
For Services	8,085		0	0	0	8,085	2
For Mains	233,636		0	0	0	233,636	3
Other (specify):							
EXPIRED ADVANCES	29		0	0	0	29	4
PRIMARY EXTENSION	0	21,922				21,922	5
OVERHEAD TO UNDERGROUND SERVICE	0	4,964				4,964	6
Deduct charges (specify):							
NONE			0	0	0	0	7
Balance End of Year	919,503	248,297	0	0	0	1,167,800	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	159,247	0	0	0	0	159,247	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN THE AMERICAN TRANSMISSION COMPANY (ATC)	84,865	2
WATER MAIN LOOP - DEFERRED ASSESSMENT	13,800	3
Total (Acct. 124):	98,665	
Sinking Funds (125):		
BOND RESERVE-WATER SYSTEM MORTGAGE REVENUE BONDS	118,064	4
Total (Acct. 125):	118,064	
Depreciation Fund (126):		
BOND RESERVE-CITY OF ALGOMA G.O. BONDS	107,193	5
Total (Acct. 126):	107,193	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	69,762	10
Electric	263,335	11
Sewer (Regulated)	0	12
Other (specify):		
NONE		13
Total (Acct. 142):	333,097	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	66,083	14
Merchandising, jobbing and contract work	0	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS A/R (ELECTRIC & WATER)	108,683	16
Total (Acct. 143):	174,766	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID PUBLIC OFFICIALS INSURANCE PREMIUM	6,559	18
Total (Acct. 165):	6,559	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER TOWER PAINTING COSTS - DOCKET #50-WR-104	18,200	23
Total (Acct. 186):	18,200	
Payables to Municipality (233):		
SEWER USER FEES BILLED FOR SEWER USE	118,919	24
Total (Acct. 233):	118,919	
Other Deferred Credits (253):		
ACCRUED VACATION	10,852	25
RETIREMENT INCENTIVE	11,529	26
PUBLIC BENEFITS FUND	1,174	27
Total (Acct. 253):	23,555	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,346,460	4,214,836	0	0	8,561,296	1
Materials and Supplies	21,084	117,522	0	0	138,606	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	978,907	1,568,301	0	0	2,547,208	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	798,628	234,854	0	0	1,033,482	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	2,590,009	2,529,203	0	0	5,119,212	
Net Operating Income	57,624	314,939	0	0	372,563	8
Net Operating Income as a percent of						
Average Net Rate Base	2.22%	12.45%	N/A	N/A	7.28%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	324,059	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,894,230	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	4,218,289	
Net Income		
Net Income	356,515	5
Percent Return on Proprietary Capital	8.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

THE UTILITY DIVESTED THE 69KV LINE TO THE AMERICAN TRANSMISSION COMPANY (ATC) IN JUNE OF 2001. THIS RESULTED IN A ZERO BALANCE AT YEAR END FOR THE TRANSMISSION PLANT AND A BALANCE IN THE OTHER INVESTMENTS ACCOUNT.

2. Leaseholder changes.

NONE

3. Extensions of service.

A NEW SUBDIVISION AND A FEW NEW HOMES REQUIRED PRIMARY ELECTRICAL EXTENSIONS AND WATER MAIN EXTENSIONS. THE LARGE WATER MAIN REPLACEMENT/EXTENSION PROJECT THAT BEGAN IN 2000 WAS COMPLETED IN 2001. A GREENFIELD AVENUE WATER TOWER WAS PLACED IN SERVICE IN 2001, THE PARKER AVENUE TOWER WILL BE REMOVED FROM SERVICE IN 2002. THE INTERIOR OF THE RABAS STREET TOWER WAS REPAINTED IN 2001 AND THE EXTERIOR WILL BE REPAINTED IN 2002.

4. Estimated changes in revenues due to rate changes.

NEW WATER RATES WERE EFFECTIVE 10/24/01 - DOCKET #50-WR-104

PREVIOUS WATER RATES WERE DATED 2/2/99

ELECTRIC RATES HAVE BEEN IN EFFECT SINCE 4/27/99

5. Obligations incurred or assumed, excluding commercial paper.

THE UTILITY QUALIFIED FOR THE RURAL WATER CONSTRUCTION (INTERIM) LOAN PROGRAM IN 2000. THIS LOAN WAS PAID OFF IN NOVEMBER OF 2001 WHEN THE UTILITY/CITY SECURED LONG TERM FINANCING THROUGH U.S.D.A. RURAL DEVELOPMENT (THE WATER SYSTEM MORTGAGE REVENUE BONDS).

6. Formal proceedings with the Public Service Commission.

WATER RATE INCREASE AND APPROVAL OF AMORTIZING TOWER PAINTING COSTS WERE APPROVED IN DOCKET #50-WR-104

7. Any additional matters.

AN ACCOUNTING SOFTWARE PACKAGE (SOLOMON) THAT WAS INSTALLED IN 1999-2000 ALLOWED OUR CLASS C UTILITY TO FILE AS A CLASS A/B FOR REPORTING PURPOSES.

NEW BILLING SOFTWARE (HARRIS) WAS INSTALLED DURING JANUARY - FEBRUARY 2001.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

ACCOUNT 231, NOTES PAYABLE: RURAL WATER INTERIM FINANCING FOR CONSTRUCTION WAS ISSUED ON 12/15/2000. THIS NOTE WAS PAID OFF ON 11/07/01. SCHEDULE F-15 WOULD NOT ALLOW ENTRY OF THIS ITEM SINCE THE DATE OF ISSUE WAS NOT IN 2001.

Interest Accrued (Acct. 237) (Page F-17)

SEE NOTE FOR F-15 REGARDING ACCOUNT 231 INTEREST/FINANCING.

Contributions in Aid of Construction (Account 271) (Page F-18)

SEE NOTES FOR W-17 REGARDING WHERE CONTRIBUTIONS CAME FROM

Balance Sheet End-of-Year Account Balances (Page F-19)

THE UTILITY EXTENDED WATER MAIN TO FORM A LOOP, ELIMINATING DEAD ENDS AND POOR WATER QUALITY. THE CITY OF ALGOMA ALLOWED CUSTOMERS TO DEFER ANY ASSESSMENTS UNTIL THE TIME OF CONNECTION OR THE SALE OF THEIR HOME, WHICHEVER OCCURS FIRST. ALL OF THE LOTS LOCATED ON THIS EXTENSION ARE LAKE FRONTAGE WITH LARGER FOOTAGE THAN A NORMAL CITY LOT. THE CITY VOTED IN FAVOR OF CHARGING \$12 PER FOOT WITH A MAXIMUM OF 150 FOOT CHARGE OR \$1,800 PER HOMEOWNER. AS OF 12/31/01, NINE CUSTOMERS HAVE NOT PAID THEIR ASSESSMENTS OR CONNECTED TO THE MAIN.

ACCT # 186: PSC DOCKET #50 WR 104, DATED IN 2001 AUTHORIZED THE UTILITY TO AMORTIZE WATER TOWER PAINTING COSTS OVER A 5 YEAR PERIOD.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Replied August 2, 02:
Dear Ms. Engelke,

Below are the numbered responses to your inquiries. Please let me know if you need further explanation.

1. Account 143, Other Accounts Receivable, Page F-19, I will make a note to include a list, our aged A/R report, in the future.

2. Page F-15 footnote. Yes I did import the 2000 report, unfortunately this information did not populate in the 2001 schedule. I then tried to enter it and I received an invalid date error message that stated the following: "ROW 3, This account requires that the Date of Issue be in the calendar year for which this report is being prepared."
Since the issue date was 12/15/00, not 12/15/01, the system would not allow it. I hope this information assists you in researching the schedule. I will contact the help desk next year if this continues to be an issue. (not sure why program didn't populate, but issue is moot since the note was paid off to 0, it didn't need to be reported anyway ele)

3. Page W-5, per the report instructions on the top of the page, I included explanations for expense accounts that had an increase of greater than 15% but not less than \$10,000. The only two accounts that I noticed that fit this criteria were explained on W-21. Please see W-21 footnotes for page W-5. Account #614 was a \$9,200 increase due to main chlorination and account #672 was a \$15,300 increase due to painting costs that were amortized.

I've noticed that the water rate increase application prompts for accounts that need explanations. This would be an excellent feature to add to the annual PSC report. It would assist preparers in identifying the accounts that need explanations and reduce the review requests.

4. Apparently services not in use have not been reported before. I did a review and below are the services by size and type that are not in use. The lead services were to properties that have been abandoned/torn down and the services were abandoned as well. The copper services are to vacant lots that have not been built on. I will include this information in the future.

93 copper 1" services to vacant lots
7 lead 5/8" services to abandoned properties

Attached is the revised PSC report.

5. Page E-3, per the report instructions, I included explanations for expense accounts that had an increase of greater than 15% but not less than \$10,000. The only two accounts that I noticed that fit this criteria were explained on E-26. Please see E-26 footnotes for page E-3. Account #571 decreased due to \$11,000 less in vandalism costs in 2001 than in 2000. And in June 2001, these lines were transferred to the ATC, so we no longer incurred costs from them. Account #593 increased due to \$15,000 increase in our tree trimming program. The crew spent a considerable amount of time tree trimming in 2001 as compared to 2000.

FINANCIAL SECTION FOOTNOTES

A prompt for accounts that need explanations would be an excellent feature to add to the annual PSC report. It would assist preparers in identifying the accounts that need explanations and reduce the review requests.

Please confirm receipt of this message.

If you have further inquiries please feel free to contact me by email or by phone (920) 487-5556. I will be out of the office on Aug. 2nd, 7th and the 27th. Have a good weekend!

Nancy Johnson
Office Manager
ALGOMA UTILITIES

7/25/02 email:

1. In the future, Account 143, Other Accounts Receivable, Page F-19, described as "miscellaneous A/R" should have more detail, such as a short list.
2. The footnote to Page F-15 indicates that the schedule would not allow entry of a note payable that was issued on 12/15/2000 and paid off 11/07/01. We noticed that this entry was recorded in the prior year report and should have been populated in the 2001 report by the data import function. Could you please furnish an explanation of your preparation process for this schedule. Did you import the 2000 report? Was this account missing after import? Or, did you enter the 2000 data for some or all schedules? Your assistance with this matter will help our IT people resolve this situation. The schedule is working correctly in that a note issued in 2000 should have been recorded in 2000, not 2001. We will try to ascertain, with your assistance, why this account in the 2001 report was not populated with the 2000 data. In addition, in the future, please call the Commission helpdesk with these technical matters rather than including them in schedule footnotes.
3. During our review, we noted that source of supply and transmission/distribution expenses, Page W-5, both increased over \$5,000 and 25% from the prior year without an explanation in the schedule footnotes. Please furnish a short explanation and follow this procedure in the future.
4. Services not in use are reported as 0 on Page W-18 and as a result services in use are significantly greater than meters in use. Please provide a corrected Page W-18 to correctly reflect services not in use, or otherwise explain why there are more services in use than meters in use.
5. Transmission Expense decreased and Distribution Expense increased as reported on Page E-3, over \$5,000 and 25%. Please furnish a short explanation and follow this procedure in the future.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	504,645	1
Total Sales of Water	504,645	
Other Operating Revenues		
Forfeited Discounts (470)	1,307	2
Miscellaneous Service Revenues (471)	712	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,808	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,827	
Total Operating Revenues	509,472	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	25,894	8
Pumping Expenses (620-633)	23,308	9
Water Treatment Expenses (640-652)	22,995	10
Transmission and Distribution Expenses (660-678)	74,991	11
Customer Accounts Expenses (901-905)	38,333	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	85,457	14
Total Operation and Maintenance Expenses	270,978	
Other Operating Expenses		
Depreciation Expense (403)	95,340	15
Amortization Expense (404-407)	0	16
Taxes (408)	85,530	17
Total Other Operating Expenses	180,870	
Total Operating Expenses	451,848	
NET OPERATING INCOME	57,624	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	2	217	1
Commercial	5	159	194	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	7	161	411	
Metered Sales to General Customers (461)				
Residential	1,355	50,292	222,112	4
Commercial	187	15,350	54,169	5
Industrial	12	17,863	32,579	6
Total Metered Sales to General Customers (461)	1,554	83,505	308,860	
Private Fire Protection Service (462)	17		13,620	7
Public Fire Protection Service (463)	1		166,658	8
Other Sales to Public Authorities (464)	22	4,577	15,096	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,601	88,243	504,645	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	166,658	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	166,658	
Forfeited Discounts (470):		
Customer late payment charges	1,307	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,307	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	712	7
Total Miscellaneous Service Revenues (471)	712	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,125	10
Other (specify):		
DEDUCT METER RENTAL	1,683	11
Total Other Water Revenues (474)	2,808	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	10,915	6
Maintenance of Structures and Improvements (611)	786	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	14,193	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	25,894	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	9,477	17
Pumping Labor and Expenses (624)	0	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	10,511	22
Maintenance of Structures and Improvements (631)	1,286	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	2,034	25
Total Pumping Expenses	23,308	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	10,169	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	0	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	7,948	31
Maintenance of Structures and Improvements (651)	156	32
Maintenance of Water Treatment Equipment (652)	4,722	33
Total Water Treatment Expenses	22,995	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	0	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	0	36
Meter Expenses (663)	0	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	0	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	8,145	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	18,922	43
Maintenance of Transmission and Distribution Mains (673)	32,388	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	8,669	46
Maintenance of Meters (676)	1,470	47
Maintenance of Hydrants (677)	5,397	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	74,991	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	50
Meter Reading Labor (902)	3,444	51
Customer Records and Collection Expenses (903)	34,772	52
Uncollectible Accounts (904)	117	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	38,333	
SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	23,311	56
Office Supplies and Expenses (921)	5,111	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	2,760	59
Property Insurance (924)	3,027	60
Injuries and Damages (925)	7,213	61
Employee Pensions and Benefits (926)	33,652	62
Regulatory Commission Expenses (928)	3,570	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	4,582	65
Rents (931)	0	66
Maintenance of General Plant (932)	2,231	67
Total Administrative and General Expenses	85,457	
Total Operation and Maintenance Expenses	270,978	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	ACTUAL CALCULATION PER PSC SCHEDULE	75,706	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED ON JOINT METER FEE ALLOCATION	977	2
Net property tax equivalent		74,729	
Social Security	BASED ON HOURS/WAGES	10,896	3
PSC Remainder Assessment	BASED ON REVENUES	556	4
Other (specify): SOCIAL SECURITY CAPITALIZEDQ	BASED ON LABOR/HOURS BOOKED TO ACCT. #107	(651)	5
Total tax expense		85,530	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227413				3
County tax rate	mills		7.386020				4
Local tax rate	mills		9.703021				5
School tax rate	mills		9.849365				6
Voc. school tax rate	mills		1.843261				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.009080				10
Less: state credit	mills		1.507057				11
Net tax rate	mills		27.502023				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.703021				14
Combined School Tax Rate	mills		11.692626				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.395647				17
Total Tax Rate	mills		29.009080				18
Ratio of Local and School Tax to Total	dec.		0.737550				19
Total tax net of state credit	mills		27.502023				20
Net Local and School Tax Rate	mills		20.284117				21
Utility Plant, Jan. 1	\$	4,223,272	4,223,272				22
Materials & Supplies	\$	20,598	20,598				23
Subtotal	\$	4,243,870	4,243,870				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,243,870	4,243,870				26
Assessment Ratio	dec.		0.879456				27
Assessed Value	\$	3,732,297	3,732,297				28
Net Local & School Rate	mills		20.284117				29
Tax Equiv. Computed for Current Year	\$	75,706	75,706				30
Tax Equivalent per 1994 PSC Report	\$	49,531					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	75,706					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	47,744	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	11,321	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	59,065	0	
PUMPING PLANT			
Land and Land Rights (320)	11,010	0	12
Structures and Improvements (321)	346,064	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	248,713	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	6,313	0	20
Total Pumping Plant	612,100	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	8,663	0	22
Water Treatment Equipment (332)	199,517	0	23
Total Water Treatment Plant	208,180	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,540	20,200	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	47,744	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	11,321	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	59,065	
PUMPING PLANT				
Land and Land Rights (320)	0	0	11,010	12
Structures and Improvements (321)	0	0	346,064	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	248,713	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	6,313	20
Total Pumping Plant	0	0	612,100	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	8,663	22
Water Treatment Equipment (332)	0	0	199,517	23
Total Water Treatment Plant	0	0	208,180	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	24,740	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	304,899	436,835	26
Transmission and Distribution Mains (343)	1,067,335	1,254,838	27
Fire Mains (344)	0	0	28
Services (345)	240,989	392,834	29
Meters (346)	106,367	14,040	30
Hydrants (348)	178,214	278,044	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,902,344	2,396,791	
GENERAL PLANT			
Land and Land Rights (389)	4,939	0	33
Structures and Improvements (390)	193,758	0	34
Office Furniture and Equipment (391)	23,499	0	35
Computer Equipment (391.1)	47,628	884	36
Transportation Equipment (392)	94,939	7,749	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	33,035	743	39
Laboratory Equipment (395)	4,627	0	40
Power Operated Equipment (396)	20,421	0	41
Communication Equipment (397)	8,646	908	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	431,492	10,284	
Total utility plant in service directly assignable	3,213,181	2,407,075	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	3,213,181	2,407,075	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	(1)	741,733	26
Transmission and Distribution Mains (343)	87,876	0	2,234,297	27
Fire Mains (344)	0	0	0	28
Services (345)	20,890	0	612,933	29
Meters (346)	2,212	0	118,195	30
Hydrants (348)	18,580	0	437,678	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	129,558	(1)	4,169,576	
GENERAL PLANT				
Land and Land Rights (389)	0	0	4,939	33
Structures and Improvements (390)	0	0	193,758	34
Office Furniture and Equipment (391)	7,089	0	16,410	35
Computer Equipment (391.1)	3,273	0	45,239	36
Transportation Equipment (392)	0	1	102,689	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	33,778	39
Laboratory Equipment (395)	0	0	4,627	40
Power Operated Equipment (396)	0	0	20,421	41
Communication Equipment (397)	597	0	8,957	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	10,959	1	430,818	
Total utility plant in service directly assignable	140,517	0	5,479,739	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	140,517	0	5,479,739	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	45,164	2.90%	1,385	4
Infiltration Galleries and Tunnels (315)	0	0.00%	0	5
Supply Mains (316)	2,376	1.80%	204	6
Other Water Source Plant (317)	0	0.00%	0	7
Total Source of Supply Plant	47,540		1,589	
PUMPING PLANT				
Structures and Improvements (321)	52,365	3.20%	11,074	8
Boiler Plant Equipment (322)	0	0.00%	0	9
Other Power Production Equipment (323)	0	0.00%	0	10
Steam Pumping Equipment (324)	0	0.00%	0	11
Electric Pumping Equipment (325)	95,429	4.40%	10,943	12
Diesel Pumping Equipment (326)	0	0.00%	0	13
Hydraulic Pumping Equipment (327)	0	0.00%	0	14
Other Pumping Equipment (328)	6,313	4.40%	0	15
Total Pumping Plant	154,107		22,017	
WATER TREATMENT PLANT				
Structures and Improvements (331)	950	3.20%	277	16
Water Treatment Equipment (332)	113,115	3.30%	6,584	17
Total Water Treatment Plant	114,065		6,861	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	18
Distribution Reservoirs and Standpipes (342)	129,157	1.90%	9,943	19
Transmission and Distribution Mains (343)	157,622	1.30%	21,460	20
Fire Mains (344)	0	0.00%	0	21
Services (345)	93,999	2.90%	12,382	22
Meters (346)	71,990	5.50%	6,175	23
Hydrants (348)	35,624	2.20%	6,775	24
Other Transmission and Distribution Plant (349)	0	0.00%	0	25
Total Transmission and Distribution Plant	488,392		56,735	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0		0	1
312	0	0	0		0	2
313	0	0	0		0	3
314	0	0	0		46,549	4
315	0	0	0		0	5
316	0	0	0		2,580	6
317	0	0	0		0	7
	0	0	0	0	49,129	
321	0	0	0		63,439	8
322	0	0	0		0	9
323	0	0	0		0	10
324	0	0	0		0	11
325	0	0	0		106,372	12
326	0	0	0		0	13
327	0	0	0		0	14
328	0	0	0		6,313	15
	0	0	0	0	176,124	
331	0	0	0		1,227	16
332	0	0	0		119,699	17
	0	0	0	0	120,926	
341	0	0	0		0	18
342	0	0	0		139,100	19
343	87,876	13,937	0		77,269	20
344	0	0	0		0	21
345	20,890	2,954	0		82,537	22
346	2,212	0	0		75,953	23
348	18,580	6,506	795		18,108	24
349	0	0	0		0	25
	129,558	23,397	795	0	392,967	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	38,738	2.90%	5,619	26
Office Furniture and Equipment (391)	15,083	5.80%	1,157	27
Computer Equipment (391.1)	43,507	20.00%	1,732	28
Transportation Equipment (392)	57,568	10.50%	7,366	29
Stores Equipment (393)	0	0.00%	0	30
Tools, Shop and Garage Equipment (394)	33,035	5.80%	743	31
Laboratory Equipment (395)	2,210	5.80%	268	32
Power Operated Equipment (396)	7,246	7.50%	1,532	33
Communication Equipment (397)	5,721	9.20%	810	34
SCADA Equipment (397.1)	0	0.00%	0	35
Miscellaneous Equipment (398)	0	0.00%	0	36
Other Tangible Property (399)	0	0.00%	0	37
Total General Plant	203,108		19,227	
Total accum. prov. directly assignable	1,007,212		106,429	
 Common Utility Plant Allocated to Water Department	 0		 0	 38
 Total accum. prov. for depreciation	 1,007,212		 106,429	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	0	0	0		44,357	26
391	7,089	0	80		9,231	27
391.1	3,273	0	0		41,966	28
392	0	0	0		64,934	29
393	0	0	0		0	30
394	0	0	0		33,778	31
395	0	0	0		2,478	32
396	0	0	0		8,778	33
397	597	0	0		5,934	34
397.1	0	0	0		0	35
398	0	0	0		0	36
399	0	0	0		0	37
	10,959	0	80	0	211,456	
	140,517	23,397	875	0	950,602	
	0	0	0		0	38
	140,517	23,397	875	0	950,602	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,290	9,290	1
February			8,986	8,986	2
March			9,252	9,252	3
April			8,879	8,879	4
May			9,761	9,761	5
June			10,095	10,095	6
July			10,572	10,572	7
August			9,992	9,992	8
September			8,762	8,762	9
October			9,707	9,707	10
November			8,001	8,001	11
December			7,462	7,462	12
Total annual pumpage	0	0	110,759	110,759	
Less: Water sold				88,243	13
Volume pumped but not sold				22,516	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				13,765	16
Volume related to equipment/system malfunction				1,665	17
Non-utility volume NOT included in water sales				357	18
Total volume not sold but accounted for				15,787	19
Volume pumped but unaccounted for				6,729	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				675	23
Date of maximum: 10/15/2001					24
Cause of maximum:					25
FILLING OF TOWER, SWITCHING RABAS STREET TOWER ON LINE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				135	26
Date of minimum: 12/14/2001					27
Total KWH used for pumping for the year				219,534	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
LAKE STREET	1	1,334	5	432,000	Yes	1
STEELE STREET/ PARKWAY	2	480	10	216,000	Yes	2
PERRY STREET	3	504	10	560,000	Yes	3
BUCHANAN STREET/NAVARINO	5	475	12	540,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	LAKE STREET	STEELE/PARKWAY AVENUE	PERRY STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	SIMMONS	SIMMONS	5
Year Installed	1977	1997	1960	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	150	370	8
Pump Motor or Standby Engine Mfr	HITACHI	US MOTORS	GE	10
Year Installed	1997	1977	1960	11
Type	ELECTRIC	OTHER	OTHER	12
Horsepower	40	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 5			14
Location	BUCHANAN			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	SIMMONS			18
Year Installed	1974			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	520			21
Pump Motor or Standby Engine Mfr	GE			23
Year Installed	1974			24
Type	OTHER			25
Horsepower	30			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GREENFIELD AVENUE	PARKER AVENUE	RABAS STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	2001	1923	1981	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	124	145	135	10
Total capacity in gallons (actual)	300,000	100,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	N	N	N	23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #1,2,3 & 5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)			4
			5
Year constructed			6
Primary material (earthen, steel, concrete, other)			7
			8
Elevation difference in feet (See Headnote 3.)			9
			10
Total capacity in gallons (actual)			11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	GAS		14
Points of application			15
(wellhouse, central facilities, booster station, other)			16
	WELLHOUSE		17
Filters, type (gravity, pressure, other, none)			18
	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			21
	1.0000		22
Is a corrosion control chemical used (yes, no)?		Y	23
			24
Is water fluoridated (yes, no)?		N	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	13,392	0	1,883	0	11,509
P	D	6.000	71,978	3,214	15,672	0	59,520
M	D	8.000	25,386		751	0	24,635
P	D	8.000	0	17,393			17,393
M	D	10.000	18,345		70	0	18,275
P	D	10.000	0	5,329			5,329
P	D	12.000	77	2,396	0	0	2,473
Total Within Municipality			129,178	28,332	18,376	0	139,134
Total Utility			129,178	28,332	18,376	0	139,134

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	241	0	0	0	241		1
M	0.750	1,086	0	253	0	833		2
M	1.000	191	392	0	0	583		3
M	1.250	18	0	0	0	18		4
M	1.500	26	3	0	0	29		5
M	2.000	3	3	2	0	4		6
M	4.000	8	0	0	0	8		7
M	6.000	2	0	0	0	2		8
Total Utility		1,575	398	255	0	1,718	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,502	60	51	13	1,524	0	1
1.000	56	0	0	0	56	0	2
1.250	10	0	0	1	11	0	3
1.500	18	0	0	1	19	0	4
2.000	12	0	0	0	12	0	5
3.000	6	0	0	0	6	0	6
4.000	1	1	0	0	2	0	7
6.000	0	3			3		8
Total:	1,605	64	51	15	1,633	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,325	136	4	7	0	52	1,524	1
1.000	26	19	3	7	0	1	56	2
1.250	0	8	1	0	0	2	11	3
1.500	0	15	0	2	1	1	19	4
2.000	0	8	1	2	0	1	12	5
3.000	0	0	2	4	0	0	6	6
4.000	0	0	1	0	1	0	2	7
6.000					3		3	8
Total:	1,351	186	12	22	5	57	1,633	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1	0	0	0	1	1
Within Municipality	210	53	28	0	235	2
Total Fire Hydrants	211	53	28	0	236	
Flushing Hydrants						
	2	0	2	0	0	3
Total Flushing Hydrants	2	0	2	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 236

Number of distribution system valves end of year: 549

Number of distribution valves operated during year: 143

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCT #614 MAINT. OF WELLS: WELLS WERE CHLORINATED IN 2001 TO ELIMINATE AN IRON BACTERIA PROBLEM.

ACCT #672 MAINT. OF STANDPIPES: RABAS STREET WATER TOWER'S INTERIOR WAS REPAINTED IN 2001. PER DOCKET #50 WR 104, COST IS BEING AMORTIZED OVER 5 YEARS.

ACCT #920 IS RECORDED NET OF #922.

Water Utility Plant in Service (Page W-08)

ACCT #392 \$1 ROUNDING ADJUSTMENT

ACCT #342 (\$1) ROUNDING ADJUSTMENT

ACCT #342, TOWERS: ALGOMA UTILITY INSTALLED A NEW WATER TOWER ON THE NORTH SIDE OF ALGOMA TO IMPROVE QUALITY, SUPPLY AND PRESSURE. THE OLD TOWER ON PARKER AVENUE WILL BE TAKEN OUT OF SERVICE IN 2002, UPON COMPLETION OF THE RABAS STREET TOWER REPAINTING. THE PROJECT WAS FINANCED BY RURAL DEVELOPMENT.

ACCT #343, MAINS: THE UTILITY REPLACED THE MAJORITY OF THE WATER MAIN ON THE NORTH EAST SIDE OF ALGOMA TO ELIMINATE AN IRON BACTERIA PROBLEM. USDA RURAL DEVELOPMENT FINANCED THE PROJECT WITH A LOAN AND A GRANT. A SMALL SUBDIVISION AND EXTENSION WERE ALSO ADDED, FINANCED BY THE DEVELOPERS. AN EXTENSION WAS MADE IN THE INDUSTRIAL PARK, FINANCED BY THE CITY OF ALGOMA, SEE ACCT# 200.

ACCT #345 SERVICES: SERVICE REPLACEMENTS ARE PART OF THE SAME PROJECT EXPLAINED IN THE FOOTNOTE FOR ACCT #343. A SMALL SUBDIVISION AND EXTENSION WERE ALSO ADDED, FINANCED BY THE DEVELOPERS.

ACCT #348 HYDRANTS: HYDRANT REPLACEMENT ARE PART OF THE SAME PROJECT EXPLAINED IN THE FOOTNOTE FOR ACCT #343.

A WATER RATE INCREASE WAS PUT IN EFFECT ON OCTOBER 24, 2001, DUE TO THESE PROJECTS.

Accumulated Provision for Depreciation - Water (Page W-10)

PER PSC 50-WR-104, NEW DEPRECIATION RATES WERE IMPLEMENTED EFFECTIVE 1/1/01.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

CITY OF ALGOMA PAID FOR A 623 FOOT 6" MAIN EXTENSION IN THE CITY'S INDUSTRIAL PARK. THE EXTENSION WAS INSTALLED BY DEGROOT CONSTRUCTION AT A COST OF \$15,921. SEE ACCT. #200.

DEVELOPERS PAID TO EXTEND 230 FEET OF 6" MAIN AND 2030 FEET OF 8" MAIN. THE DEVELOPERS CONTRACTED DEGROOT CONSTRUCTION TO INSTALL THE EXTENSIONS AT A COST OF \$55,789.

\$4,800 WAS RECEIVED FROM 3 CUSTOMERS THAT CONNECTED TO A UTILITY FINANCED 8" MAIN EXTENSION ON THE NORTH EAST SIDE OF TOWN. THE UTILITY EXTENDED THE WATER MAIN TO FORM A LOOP, ELIMINATING DEAD ENDS AND POOR WATER QUALITY. THE CITY OF ALGOMA ALLOWED CUSTOMERS TO DEFER ANY ASSESSMENTS UNTIL THE TIME OF CONNECTION OR THE SALE OF THEIR HOME, WHICHEVER OCCURS FIRST. ALL OF THE LOTS LOCATED ON THIS EXTENSION ARE LAKE FRONTAGE WITH LARGER FOOTAGE THAN A NORMAL CITY LOT. THE CITY VOTED IN FAVOR OF CHARGING \$12 PER FOOT WITH A MAXIMUM OF 150 FOOT CHARGE OR \$1800 PER HOMEOWNER. AS OF 12/31/01, THREE CUSTOMERS PAID TO CONNECT TO THE MAIN, A TOTAL OF TWELVE LOTS ARE LOCATED ALONG THE EXTENSION. THE NINE REMAINING DEFERRED ASSESSMENTS TOTAL \$13,800.

\$159,247 GRANT MONEY WAS RECEIVED FROM USDA RURAL DEVELOPMENT.

Water Services (Page W-18)

ONE 1" SERVICE WAS INSTALLED BY ALGOMA UTILITY CREW, PER CUSTOMER REQUEST AND WAS BILLED ACCORDING TO SCHEDULE Cz-1 AT A COST OF \$585.

DEVELOPERS CONTRACTED DEGROOT CONSTRUCTION FOR 15 NEW SERVICES, AN ESTIMATED COST OF \$7,500 (PER CONTRACTOR'S INVOICES).

THE UTILITY EXTENDED MAIN ON THE NORTH EAST SIDE OF TOWN TO COMPLETE A LOOP AND ELIMINATE DEAD ENDS, IMPROVING WATER QUALITY. THE CITY OF ALGOMA IS ALLOWING CUSTOMERS (ON WELLS) TO DEFER HOOK UP COSTS UNTIL THEY CONNECT TO THE MAIN OR WHEN THEY SELL THEIR HOME, WHICHEVER OCCURS FIRST.

THE REMAINING SERVICES WERE PART OF THE USDA RURAL DEVELOPMENT FINANCED PROJECT, FOR WHICH THE UTILITY RECEIVED A \$159,247 GRANT.

Meters (Page W-19)

METER SIZE .625 ADJUSTMENT OF 13. UTILITY BEGAN BILLING ON A NEW SYSTEM (HARRIS) IN 2001. APPARENTLY THE OLD SYSTEM'S (DATAWEST) METER REPORT WAS INCORRECT. THE NEW SYSTEM REPORT WERE INTERNALLY AUDITED AND ARE CORRECT TO THE BEST OF OUR KNOWLEDGE.

METER SIZE 1.25 AND 1.50 EACH ADJUSTED FOR 1 METER. METER EMPLOYEE INADVERTENTLY OMITTED THESE FROM THE 2000 INVENTORY.

6 INCH METERS WERE FIRST PLACED IN SERVICE IN LATE 2002.

DUE TO LACK OF MANPOWER, METERS WERE NOT TESTED. TESTING WILL BE DONE IN 2002.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

DUE TO LACK OF MANPOWER AND CREW TURNOVER, LESS THAN HALF OF THE VALVES WERE OPERATED IN 2001. THE UTILITY INTENDS TO OPERATE ALL OF THE VALVES IN 2002.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,632,286	1
Total Sales of Electricity	2,632,286	
Other Operating Revenues		
Forfeited Discounts (450)	5,448	2
Miscellaneous Service Revenues (451)	903	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	15,357	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	15,489	7
Total Other Operating Revenues	37,197	
Total Operating Revenues	2,669,483	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	1,862,426	8
Transmission Expenses (560-573)	1,425	9
Distribution Expenses (580-598)	74,071	10
Customer Accounts Expenses (901-905)	73,409	11
Sales Expenses (911-916)	1,296	12
Administrative and General Expenses (920-932)	116,989	13
Total Operation and Maintenance Expenses	2,129,616	
Other Expenses		
Depreciation Expense (403)	130,466	14
Amortization Expense (404-407)	0	15
Taxes (408)	94,462	16
Total Other Expenses	224,928	
Total Operating Expenses	2,354,544	
NET OPERATING INCOME	314,939	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	5,448	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	5,448	
Miscellaneous Service Revenues (451):		
RECONNECTION FEES	903	3
Total Miscellaneous Service Revenues (451)	903	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT FEES CHARGED TO TELEPHONE AND CABLE COMPANIES	15,357	5
Total Rent from Electric Property (454)	15,357	
Interdepartmental Rents (455):		
NONE	0	6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
WPS TRANSMISSION CREDITS, NSF CHECK CHARGES & SALES TAX DISCOUNTS	15,489	7
Total Other Electric Revenues (456)	15,489	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	1,862,426	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	1,862,426	
Total Power Production Expenses	1,862,426	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	1,425	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	1,425	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	0	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	0	52
Overhead Line Expenses (583)	0	53
Underground Line Expenses (584)	0	54
Street Lighting and Signal System Expenses (585)	0	55
Meter Expenses (586)	0	56
Customer Installations Expenses (587)	300	57
Miscellaneous Distribution Expenses (588)	0	58
Rents (589)	0	59
Maintenance Supervision and Engineering (590)	0	60
Maintenance of Structures (591)	4,097	61
Maintenance of Station Equipment (592)	26,946	62
Maintenance of Overhead Lines (593)	21,899	63
Maintenance of Underground Lines (594)	6,627	64
Maintenance of Line Transformers (595)	3,293	65
Maintenance of Street Lighting and Signal Systems (596)	5,744	66
Maintenance of Meters (597)	3,827	67
Maintenance of Miscellaneous Distribution Plant (598)	1,338	68
Total Distribution Expenses	74,071	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	0	69
Meter Reading Expenses (902)	9,268	70
Customer Records and Collection Expenses (903)	63,841	71
Uncollectible Accounts (904)	300	72
Miscellaneous Customer Accounts Expenses (905)	0	73
Total Customer Accounts Expenses	73,409	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	1,296	75
Advertising Expenses (913)	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	<u>1,296</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	12,658	78
Office Supplies and Expenses (921)	9,286	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	20,546	81
Property Insurance (924)	5,040	82
Injuries and Damages (925)	14,385	83
Employee Pensions and Benefits (926)	37,929	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	10,815	87
Rents (931)	0	88
Maintenance of General Plant (932)	6,330	89
Total Administrative and General Expenses	<u>116,989</u>	
Total Operation and Maintenance Expenses	<u><u>2,129,616</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	ACTUAL CALCULATION PER PSC SCHEDULE	79,246	1
Social Security	BASED ON HOURS/WAGES	16,877	2
Wisconsin Gross Receipts Tax	ACTUAL - FROM PSC	924	3
PSC Remainder Assessment	BASED ON REVENUES	3,151	4
Other (specify): SOCIAL SECURITY CAPITALIZED	BASED ON LABOR/HOURS BOOKED TO ACCT#107	(5,736)	5
Total tax expense		94,462	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227413				3
County tax rate	mills		7.386020				4
Local tax rate	mills		9.703021				5
School tax rate	mills		9.849365				6
Voc. school tax rate	mills		1.843261				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.009080				10
Less: state credit	mills		1.507057				11
Net tax rate	mills		27.502023				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.703021				14
Combined School Tax Rate	mills		11.692626				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.395647				17
Total Tax Rate	mills		29.009080				18
Ratio of Local and School Tax to Total	dec.		0.737550				19
Total tax net of state credit	mills		27.502023				20
Net Local and School Tax Rate	mills		20.284117				21
Utility Plant, Jan. 1	\$	4,152,970	4,152,970				22
Materials & Supplies	\$	111,142	111,142				23
Subtotal	\$	4,264,112	4,264,112				24
Less: Plant Outside Limits	\$	86,770	86,770				25
Taxable Assets	\$	4,177,342	4,177,342				26
Assessment Ratio	dec.		0.879456				27
Assessed Value	\$	3,673,788	3,673,788				28
Net Local & School Rate	mills		20.284117				29
Tax Equiv. Computed for Current Year	\$	74,520	74,520				30
Tax Equivalent per 1994 PSC Report	\$	79,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	79,246					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0		0	1
Franchises and Consents (302)	0		0	2
Miscellaneous Intangible Plant (303)	0		0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0		0	4
Structures and Improvements (311)	0		0	5
Boiler Plant Equipment (312)	0		0	6
Engines and Engine Driven Generators (313)	0		0	7
Turbogenerator Units (314)	0		0	8
Accessory Electric Equipment (315)	0		0	9
Miscellaneous Power Plant Equipment (316)	0		0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0		0	11
Structures and Improvements (331)	0		0	12
Reservoirs, Dams and Waterways (332)	0		0	13
Water Wheels, Turbines and Generators (333)	0		0	14
Accessory Electric Equipment (334)	0		0	15
Miscellaneous Power Plant Equipment (335)	0		0	16
Roads, Railroads and Bridges (336)	0		0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0		0	18
Structures and Improvements (341)	0		0	19
Fuel Holders, Producers and Accessories (342)	0		0	20
Prime Movers (343)	0		0	21
Generators (344)	0		0	22
Accessory Electric Equipment (345)	0		0	23
Miscellaneous Power Plant Equipment (346)	0		0	24
Total Other Production Plant	0	0	0	
TRANSMISSION PLANT				
Land and Land Rights (350)	0		0	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	124,883	0	29
Overhead Conductors and Devices (356)	47,068	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	171,951	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	17,159	0	34
Structures and Improvements (361)	4,654	0	35
Station Equipment (362)	1,050,524	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	266,918	48,143	38
Overhead Conductors and Devices (365)	505,169	149,482	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	248,880	27,849	41
Line Transformers (368)	154,980	20,156	42
Services (369)	222,070	17,856	43
Meters (370)	95,898	21,491	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	108,903	8,488	47
Total Distribution Plant	2,675,155	293,465	
GENERAL PLANT			
Land and Land Rights (389)	58,180	0	48
Structures and Improvements (390)	810,473	0	49
Office Furniture and Equipment (391)	50,582	0	50
Computer Equipment (391.1)	60,842	1,326	51
Transportation Equipment (392)	212,459	119,704	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	20,613	3,932	54
Laboratory Equipment (395)	2,804	0	55
Power Operated Equipment (396)	71,781	0	56
Communication Equipment (397)	10,141	1,362	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)	0		0	26
Station Equipment (353)	0		0	27
Towers and Fixtures (354)	0		0	28
Poles and Fixtures (355)	0	(124,883)	0	29
Overhead Conductors and Devices (356)	0	(47,068)	0	30
Underground Conduit (357)	0		0	31
Underground Conductors and Devices (358)	0		0	32
Roads and Trails (359)	0		0	33
Total Transmission Plant	0	(171,951)	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0		17,159	34
Structures and Improvements (361)	0	1	4,655	35
Station Equipment (362)	0		1,050,524	36
Storage Battery Equipment (363)	0		0	37
Poles, Towers and Fixtures (364)	4,053		311,008	38
Overhead Conductors and Devices (365)	20,820		633,831	39
Underground Conduit (366)	0		0	40
Underground Conductors and Devices (367)	0	1	276,730	41
Line Transformers (368)	30		175,106	42
Services (369)	1,986	(1)	237,939	43
Meters (370)	623		116,766	44
Installations on Customers' Premises (371)	0		0	45
Leased Property on Customers' Premises (372)	0		0	46
Street Lighting and Signal Systems (373)	1,150		116,241	47
Total Distribution Plant	28,662	1	2,939,959	
GENERAL PLANT				
Land and Land Rights (389)	0		58,180	48
Structures and Improvements (390)	0		810,473	49
Office Furniture and Equipment (391)	7,089		43,493	50
Computer Equipment (391.1)	3,273		58,895	51
Transportation Equipment (392)	66,763		265,400	52
Stores Equipment (393)	0		0	53
Tools, Shop and Garage Equipment (394)	1,743	(1)	22,801	54
Laboratory Equipment (395)	0		2,804	55
Power Operated Equipment (396)	0		71,781	56
Communication Equipment (397)	597		10,906	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	0	0	59
Total General Plant	1,297,875	126,324	
Total utility plant in service directly assignable	4,144,981	419,789	
<u>Common Utility Plant Allocated to Electric Department</u>	0	0	60
 Total utility plant in service	 4,144,981	 419,789	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)	0		0 58
Other Tangible Property (399)	0		0 59
Total General Plant	79,465	(1)	1,344,733
Total utility plant in service directly assignable	108,127	(171,951)	4,284,692
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	108,127	(171,951)	4,284,692

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0	0.00%	0	1
Boiler Plant Equipment (312)	0	0.00%	0	2
Engines and Engine Driven Generators (313)	0	0.00%	0	3
Turbogenerator Units (314)	0	0.00%	0	4
Accessory Electric Equipment (315)	0	0.00%	0	5
Miscellaneous Power Plant Equipment (316)	0	0.00%	0	6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0	0.00%	0	7
Reservoirs, Dams and Waterways (332)	0	0.00%	0	8
Water Wheels, Turbines and Generators (333)	0	0.00%	0	9
Accessory Electric Equipment (334)	0	0.00%	0	10
Miscellaneous Power Plant Equipment (335)	0	0.00%	0	11
Roads, Railroads and Bridges (336)	0	0.00%	0	12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0	0.00%	0	13
Fuel Holders, Producers and Accessories (342)	0	0.00%	0	14
Prime Movers (343)	0	0.00%	0	15
Generators (344)	0	0.00%	0	16
Accessory Electric Equipment (345)	0	0.00%	0	17
Miscellaneous Power Plant Equipment (346)	0	0.00%	0	18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0.00%	0	19
Station Equipment (353)	0	0.00%	0	20
Towers and Fixtures (354)	0	0.00%	0	21
Poles and Fixtures (355)	14,142	3.30%	1,976	22
Overhead Conductors and Devices (356)	4,845	3.00%	677	23
Underground Conduit (357)	0	0.00%	0	24
Underground Conductors and Devices (358)	0	0.00%	0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0		0	1
312	0	0	0		0	2
313	0	0	0		0	3
314	0	0	0		0	4
315	0	0	0		0	5
316	0	0	0		0	6
	0	0	0	0	0	
331	0	0	0		0	7
332	0	0	0		0	8
333	0	0	0		0	9
334	0	0	0		0	10
335	0	0	0		0	11
336	0	0	0		0	12
	0	0	0	0	0	
341	0	0	0		0	13
342	0	0	0		0	14
343	0	0	0		0	15
344	0	0	0		0	16
345	0	0	0		0	17
346	0	0	0		0	18
	0	0	0	0	0	
352	0	0	0		0	19
353	0	0	0		0	20
354	0	0	0		0	21
355	0	0	0	(16,118)	0	22
356	0	0	0	(5,522)	0	23
357	0	0	0		0	24
358	0	0	0		0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0	0.00%	0	26
Total Transmission Plant	18,987		2,653	
DISTRIBUTION PLANT				
Structures and Improvements (361)	1,422	2.90%	135	27
Station Equipment (362)	273,971	3.10%	32,566	28
Storage Battery Equipment (363)	0	0.00%	0	29
Poles, Towers and Fixtures (364)	159,846	3.90%	11,270	30
Overhead Conductors and Devices (365)	120,382	3.20%	18,224	31
Underground Conduit (366)	0	0.00%	0	32
Underground Conductors and Devices (367)	92,139	3.30%	8,673	33
Line Transformers (368)	118,712	3.20%	5,228	34
Services (369)	113,852	4.40%	10,120	35
Meters (370)	55,764	3.60%	3,828	36
Installations on Customers' Premises (371)	0	0.00%	0	37
Leased Property on Customers' Premises (372)	0	0.00%	0	38
Street Lighting and Signal Systems (373)	100,138	4.10%	4,616	39
Total Distribution Plant	1,036,226		94,660	
GENERAL PLANT				
Structures and Improvements (390)	154,501	2.50%	20,262	40
Office Furniture and Equipment (391)	30,874	5.40%	2,540	41
Computer Equipment (391.1)	45,447	14.30%	8,561	42
Transportation Equipment (392)	175,585	15.00%	18,873	43
Stores Equipment (393)	0	0.00%	0	44
Tools, Shop and Garage Equipment (394)	19,625	5.00%	1,085	45
Laboratory Equipment (395)	2,804	5.00%	0	46
Power Operated Equipment (396)	62,307	15.00%	2,550	47
Communication Equipment (397)	4,843	6.70%	705	48
Miscellaneous Equipment (398)	0	0.00%	0	49
Other Tangible Property (399)	0	0.00%	0	50
Total General Plant	495,986		54,576	
Total accum. prov. directly assignable	1,551,199		151,889	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0	0	0		0	26
	0	0	0	(21,640)	0	
361	0	0	0		1,557	27
362	0	0	0	1	306,538	28
363	0	0	0		0	29
364	4,053	1,236	1,266		167,093	30
365	20,820	1,480	2,495	(1)	118,800	31
366	0	0	0		0	32
367	0	0	0	(1)	100,811	33
368	30	0	623		124,533	34
369	1,986	834	0		121,152	35
370	623	0	0		58,969	36
371	0	0	0		0	37
372	0	0	0		0	38
373	1,150	397	528	(1)	103,734	39
	28,662	3,947	4,912	(2)	1,103,187	
390	0	0	0		174,763	40
391	7,089	0	120		26,445	41
391.1	3,273	0	0		50,735	42
392	66,763	0	11,000		138,695	43
393	0	0	0		0	44
394	1,743	0	0		18,967	45
395	0	0	0		2,804	46
396	0	0	0		64,857	47
397	597	0	0		4,951	48
398	0	0	0		0	49
399	0	0	0		0	50
	79,465	0	11,120	0	482,217	
	108,127	3,947	16,032	(21,642)	1,585,404	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
Common Utility Plant Allocated to Electric Department	0		0	51
Total accum. prov. for depreciation	<u>1,551,199</u>		<u>151,889</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
		0	0		0
	108,127	3,947	16,032	(21,642)	1,585,404

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	23.04	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	2.07	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	-1.50	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	0	11
Nonfarm	55	12
Total	55	13
Total customers on rural lines at end of year	55	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	8,342	Wednesday	01/10/2001	11:00	4,305
February	02	8,601	Wednesday	02/21/2001	11:01	3,828
March	03	8,433	Monday	03/05/2001	11:00	4,115
April	04	8,130	Thursday	04/05/2001	11:00	3,673
May	05	8,068	Tuesday	05/15/2001	11:00	3,734
June	06	8,170	Tuesday	06/12/2001	14:00	3,708
July	07	9,279	Tuesday	07/24/2001	15:00	4,048
August	08	9,992	Wednesday	08/08/2001	14:00	4,494
September	09	8,310	Wednesday	09/19/2001	11:00	3,672
October	10	7,972	Wednesday	10/03/2001	11:00	3,892
November	11	8,124	Wednesday	11/28/2001	11:00	3,593
December	12	8,070	Wednesday	12/19/2001	11:00	3,808
Total		101,491				46,870

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
Total Generation		0	7
Purchases		46,870	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	0	11
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	0	14
Total Source of Energy		46,870	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		44,823	18
Sales For Resale		0	19
Energy Used by the Company (excluding station use):			20
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		90	22
Total Used by Company		90	23
Total Sold and Used		44,913	24
Energy Losses:			25
Transmission Losses (if applicable)		0	26
Distribution Losses		1,957	27
Total Energy Losses		1,957	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.1754%	29
Total Disposition of Energy		46,870	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	1,636	11,547	1
Total Sales for Residential Sales		1,636	11,547	
Commercial & Industrial				
SMALL POWER SERVICE	CP-1	7	4,284	2
LARGE POWER TIME OF DAY SERVICE	CP-2	5	5,978	3
INDUSTRIAL POWER TIME OF DAY SERVICE	CP-3	3	14,877	4
GENERAL SERVICE	GS-1	298	4,388	5
INTERIM LARGE GENERAL SERVICE	GS-2	20	3,254	6
CONTROLLED INTERDEPARTMENTAL SERVICE	MP-1	1	220	7
Total Sales for Commercial & Industrial		334	33,001	
Public Street & Highway Lighting				
STREET LIGHTING SERVICE	MS-1	1	275	8
Total Sales for Public Street & Highway Lighting		1	275	
Sales for Resale				
NONE	NONE	0	0	9
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,971	44,823	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	763,434	24,699	788,133	1
0	0	763,434	24,699	788,133	
9,936	11,482	207,982	9,655	217,637	2
22,527	24,643	337,301	15,800	353,101	3
38,162	46,786	693,572	29,263	722,835	4
0	0	295,119	9,677	304,796	5
0	0	193,478	6,581	200,059	6
0	0	9,023	435	9,458	7
70,625	82,911	1,736,475	71,411	1,807,886	
0	0	35,676	591	36,267	8
0	0	35,676	591	36,267	
0	0	0	0	0	9
0	0	0	0	0	
70,625	82,911	2,535,585	96,701	2,632,286	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor			WPPI			1
Point of Delivery			ALGOMA			2
Type of Power Purchased (firm, dump, etc.)			FIRM			3
Voltage at Which Delivered			69000			4
Point of Metering			ALGOMA			5
Total of 12 Monthly Maximum Demands -- kW			101,491			6
Average load factor			63.2622%			7
Total Cost of Purchased Power			1,862,426			8
Average cost per kWh			0.0397			9
On-Peak Hours (if applicable)			0700-2100			10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	2,220	2,085			12
	February	2,034	1,794			13
	March	2,184	1,931			14
	April	1,962	1,711			15
	May	2,069	1,666			16
	June	1,991	1,717			17
	July	2,125	1,923			18
	August	2,493	2,001			19
	September	1,853	1,818			20
	October	2,183	1,709			21
	November	1,936	1,657			22
	December	1,872	1,936			23
	Total kWh (000)	24,922	21,948			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	NORTH	SOUTH			
Voltage--High Side	69	69			
Voltage--Low Side	4,160	4,160			
Num. Main Transformers in Operation	1	1			
Capacity of Transformers in kVA	10	10			
Number of Spare Transformers on Hand	1	0			
15-Minute Maximum Demand in kW	8,024	2,918			
Dt and Hr of Such Maximum Demand	02/15/2001 11:00	08/08/2001 14:00			
Kwh Output	35,248	11,622			

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,994	581	24,400	1
Acquired during year	64	32	1,913	2
Total	2,058	613	26,313	3
Retired during year	43	1	30	4
Sales, transfers or adjustments increase (decrease)	11	0	0	5
Number end of year	2,026	612	26,283	6
Number end of year accounted for as follows:				7
In customers' use	1,953	515	22,395	8
In utility's use	8	14	365	9
Inactive transformers on system		3	15	10
Locked meters on customers' premises	2			11
In stock	63	80	3,508	12
Total end of year	2,026	612	26,283	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	207	98,076	1
Sodium Vapor	200	25	24,798	2
Total		232	122,874	
Ornamental				
Metal Halide/Halogen	100	12	6,598	3
Sodium Vapor	100	98	47,769	4
Sodium Vapor	250	69	89,202	5
Total		179	143,569	
Other				
Other	150	1	9,928	6
Total		1	9,928	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCT #571 MAINT. OF OVERHEAD LINES-TRANSMISSION: THE TRANSMISSION LINES WERE TRANSFERED TO THE AMERICAN TRANSMISSION COMPANY IN JUNE OF 2001. IN 2000, THE UTILITY INCURRED ADDITIONAL MAINT. COSTS DUE TO VANDALISM OF THE TRANSMISSION LINE.

ACCT #593 MAINT. OF OVERHEAD LINES-DISTRIBUTION: UTILITY CREW PERFORMED A LOT OF MAINTENANCE OF LINES AND INCREASED THE TREE TRIMMING PROGRAM IN 2001. PROJECTS WERE TOO SMALL TO CAPITALIZE INDIVIDUALLY.

ACCT #920 IS RECORDED NET OF #922.

Electric Utility Plant in Service (Page E-06)

ACCOUNTS #355 & #356 TRANSMISSION PLANT, WERE DIVESTED INTO THE AMERICAN TRANSMISSION COMPANY (ATC). SALE DATE WAS 6/24/01.

ACCT #365 OVERHEAD CONDUCT & DEVICES, TOTAL ADDITIONS WERE OVER \$100,000. THE UTILITY REBUILT SEVERAL OLD LINES TO ACCOMODATE LOAD GROWTH.

ACCT #392 TRANSPORTATION EQUIPMENT INCREASED BY OVER \$100,000 DUE TO THE PURCHASE OF A NEW VERSALIFT BUCKET TRUCK.

SEVERAL \$1 ADJUSTMENTS ARE TO ACCOMODATE ROUNDING DIFFERENCES.

Accumulated Provision for Depreciation - Electric (Page E-08)

ACCOUNTS #355 & #356 TRANSMISSION PLANT WAS DIVESTED TO THE AMERICAN TRANSMISSION COMPANY (ATC) AT NET BOOK VALUE. THE UTILITY IS A PART OWNER OF THE ATC, SEE OTHER INVESTMENTS.

\$1 DOLLAR ADJUSTMENTS ARE TO ACCOMODATE ROUNDING.

Transmission and Distribution Lines (Page E-10)

69KV LINE WAS TRANSFERED TO THE AMERICAN TRANSMISSION COMPANY (ATC)

NO NEW OVERHEAD PRIMARY EXTENSIONS WERE ADDED. 2001 PRIMARY UNDERGROUND EXTENSIONS TOTAL 1.35 MILES.

Rural Line Customers (Page E-11)

NO NEW CUSTOMERS WERE ADDED IN 2001. LAST YEARS' REPORT FROM OUR PREVIOUS BILLING SYSTEM (DATAWEST) INCORRECTLY STATED THE CUSTOMERS AS 51, ACTUAL COUNT WAS 55. THE NEW BILLING SYSTEM'S (HARRIS) REPORTS 55 RURAL LINE CUSTOMERS SERVED AT OTHER THAN RURAL RATES. THE CUSTOMER LIST HAS BEEN AUDITED AND WE BELIEVE THE 2001 REPORT TO BE ACCURATE.

Electric Distribution Meters & Line Transformers (Page E-24)

METER ADJUSTMET OF 11. UTILITY BEGAN BILLING ON A NEW SYSTEM (HARRIS) IN 2001. APPARENTLY THE OLD SYSTEM'S (DATAWEST) METER REPORT WAS INCORRECT. THE NEW SYSTEM REPORT WAS INTERNALLY AUDITED AND IS CORRECT TO THE BEST OF OUR KNOWLEDGE.
